

National Stage Entry of PCT/JP2004/004163 Attorney Docket No. Q86712 Page 2

The Government filing fee after consideration of the Preliminary Amendment is calculated as follows:

Total claims	<u> </u>	20	=	x	\$50.00	=	\$.00
Independent claims	1 -	3	=	x	\$200.00	=	\$.00
Base Fee							\$300.00
Search Fee*							\$400.00
Examination Fee*						_	\$200.00
TOTAL FILING FEE							\$900.00
Recordation of Assignr	nent						\$ 40.00
TOTAL FEE							\$940.00

^{*} The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.

Checks for the statutory filing fee of \$900.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Country	Application No	Filing Date
Japan	2003-89560	March 28, 2003
Japan	2004-79630	March 19, 2004

Respectfully submitted,

SUGHRUE MION, PLLC

Telephone: (202) 293-7060 Facsimile: (202) 293-7860

washington office 23373

CUSTOMER NUMBER

Date: March 11, 2005

Abraham J. Rosner

Registration No. 33,276